

The Charity Registration Number is :- SC047498

Birgisdale Complex SCIO

Report and Accounts

31 March 2024

Birgisdale Complex SCIO

Report and accounts for the year ended 31 March 2024

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Birgidale Complex SCIO

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Birgidale Complex SCIO.

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SC047498.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

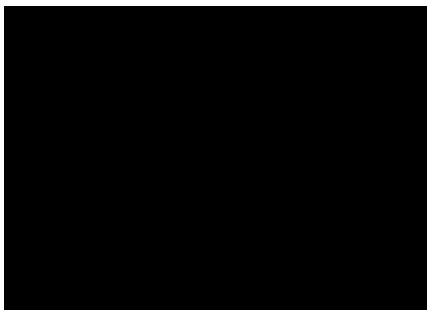
The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the SCIO as approved by The Office of the Scottish Charity Regulator (OSCR) .

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

10 Stravanan Street
Castlemilk, Glasgow
, G45 9LW

The Trustees in office on the date the report was approved were:-



The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Birgidale Complex SCIO

Trustees' Annual Report for the year ended 31 March 2024

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity's object continues to be that of providing a centre for the community, principally among the residents of Castlemilk. To achieve this aim, the policy and principal activity of the charity continues to be the promotion of social activity.

The main activities undertaken in relation to those purposes during the year.

As of April 2022 the Birgidale has had their funding cut which has affected the way we run as the Caretakers funding was cut in half, so the Complex has no cover during the afternoons and on Fridays due to the cuts. These ongoing cuts, when coupled with rocketing power charges and water rates, are seriously beginning to affect the Complex.

In May 2022, we reopened the Café. Business started slowly and we are still not seeing any real growth from this venture and must consider it's viability in the future. One of the full time Café staff has resigned from 2 August 2024, and we are hoping to replace her with voluntary staff. With effect from the end of May 2024 all Café prices were increased to try and absorb some of the losses.

Looking forward, the Complex must endeavour to garner more Grant Funding etc to ensure its future. We have been actively looking for new Committee Members and, at present, have approximately 5 individuals seeking appointment.

We will have to keep a very close eye on the Café, and it's ongoing costs, and evaluate it's viability on a regular basis.

We would like to take this opportunity to thank our members and staff for their support during this stressful time, especially given the death of our long term admin worker, [REDACTED]. We'd also like to thank Glasgow City Council for their continuing support.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Most of our members have returned to the Complex and attending the bingo, the monthly T-Dances, Dance Classes, Yoga.

The AA changed from Wednesday night to Friday night which suited their members. There is now a new group started called LET'S TALK, which allows younger people to talk to people of their own age group.

The main achievements and performance of the charity during the year.

Birgidale Complex SCIO

Trustees' Annual Report for the year ended 31 March 2024

The only achievement was the reopening of the café.

The degree to which the achievements and performance during the year have benefited wider society.

Our addiction help groups, slimmers groups and exercise classes contribute to the general health and well being of local people. While our kids club run by the Jeely Piece Club, childrens dance classes and karate club continue to be well attended and to offer important activities for the young in the local community.

The initiative which provides cooking and catering skills for people with learning Disabilities is still going strong.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the company are also charity trustees for the purposes of charity law and are known as members of the Board. Under the requirement of the Memorandum and Articles of Association the members of the board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The obligations of the Board are to maintain documents which set out the operational framework for the charity including the Memorandum and Articles, resourcing the current financial position as set out in the latest published accounts and the future planning and objectives.

The charity's organisational structure.

The Management Committee are the overall management body for the Centre and are also the employers of the three members of staff.

The Committee is made up of five members elected annually at our AGM, four members nominated from the Centre's User Groups and two members who represent local Housing Associations.

The Committee are all volunteers and receive no payment or remuneration for their work. They are all local people with a commitment to the community development of their neighbourhood.

Financial review

The charity's financial position at the end of the year ended 31 March 2024

Birgidale Complex SCIO

Trustees' Annual Report for the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(20,594)	(18,362)
Unrestricted Revenue Funds available for the general purposes of the charity	12,321	62,125
Restricted Revenue Funds	23,480	19,280
Total Funds	66,811	87,405

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The present level of funding is adequate to support the continuation of the charity for the medium term and the Trustees consider the financial position of the charity to be satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Birgisdale Complex SCIO

Trustees' Annual Report for the year ended 31 March 2024

Principal funding sources in the year and how these support the key objectives of the charity.

We are still generating sufficient funds to cover our general running costs while our City Council grant funding covers our staff costs. I would like to take this opportunity to thank our staff group for all their work in the last year and to also thank our management committee volunteers who continue to selflessly give up their time to help out with lots of different activities.

Details of The Independent Examiner



Member of Association of Accounting Technicians

The APL Centre

Stevenston Industrial Estate

Stevenston

Ayrshire

KA20 3LR

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

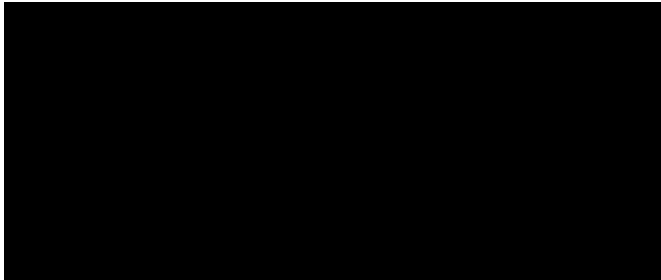
Birgidale Complex SCIO

Trustees' Annual Report for the year ended 31 March 2024

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 15 August 2024.



Birgisdale Complex SCIO

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 25 for the year ended 31 March 2024 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Birgidale Complex SCIO

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

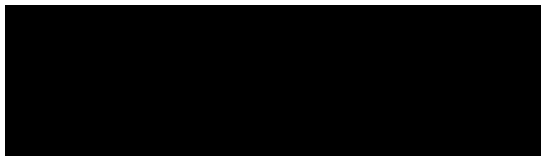
when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Association of Accounting Technicians

The APL Centre
Stevenston Industrial Estate
Stevenston
Ayrshire
KA20 3LR

This report was signed on 15 August 2024

Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	4,135	34,972	39,107	52,804
Charitable activities	A2	132,294	-	132,294	114,743
Other trading activities	A3	2,232	-	2,232	1,242
Investments	A4	9	-	9	1
Other	A5	3,090	-	3,090	-
Total income	A	141,760	34,972	176,732	168,790
Expenditure on:					
Charitable activities	B2	166,554	30,772	197,326	187,152
Other	B3	-	-	-	-
Total expenditure	B	166,554	30,772	197,326	187,152
Net income for the year		(24,794)	4,200	(20,594)	(18,362)
Net income after transfers	A-B-C	(24,794)	4,200	(20,594)	(18,362)
Net movement in funds		(24,794)	4,200	(20,594)	(18,362)
Reconciliation of funds:-					
	E				
Total funds brought forward		68,125	19,280	87,405	105,767
Total funds carried forward		43,331	23,480	66,811	87,405

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 25 form an integral part of these accounts.

Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	5,323	47,481	52,804
Charitable activities	A2	114,743	-	114,743
Other trading activities	A3	1,242	-	1,242
Investments	A4	1	-	1
Other	A5	-	-	-
Total income	A	121,309	47,481	168,790
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	139,671	47,481	187,152
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	139,671	47,481	187,152
Net gains on investments	B4	-	-	-
Net income for the year		(18,362)	-	(18,362)
Transfers between funds	C	-	-	-
Net income after transfers		(18,362)	-	(18,362)
Net movement in funds		(18,362)	-	(18,362)
Reconciliation of funds:-				
Total funds brought forward	E	86,487	19,280	105,767
Total funds carried forward		68,125	19,280	87,405

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 25 form an integral part of these accounts.

Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2024

Birgidale Complex SCIO - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	(20,594)	(18,362)
Resources applied on functional fixed assets		(2,641)
Net resources available to fund charitable activities	<u>(20,594)</u>	<u>(21,003)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Last year Total Funds 2023
	£	£	£	£
Accumulated funds brought forward	68,125	19,280	87,405	105,767
Recognised gains and losses before transfers	<u>(24,794)</u>	<u>4,200</u>	<u>(20,594)</u>	<u>(18,362)</u>
	43,331	23,480	66,811	87,405
Closing revenue funds	<u>43,331</u>	<u>23,480</u>	<u>66,811</u>	<u>87,405</u>

Summary of funds

	Unrestricted and Designated funds 2024	Restricted Funds 2024	Total Funds 2024	Last Year Total Funds 2023
	£	£	£	£
Revenue accumulated funds	43,331	23,480	66,811	87,405

The notes attached on pages 14 to 25 form an integral part of these accounts.

Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2024

**Birgidale Complex SCIO
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006**

	2024 £	2023 £
<i>Income</i>		
Income from operations	173,633	168,789
Investment income		
Other operating income	3,090	-
Gross income in the year before exceptional items	176,732	168,790
Gross income in the year including exceptional items	176,732	168,790
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	192,139	180,632
Depreciation and amortisation	-	2,639
Governance costs	5,187	3,881
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	197,326	187,152
Net income before tax in the financial year	(20,594)	(18,362)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(20,594)	(18,362)
Retained surplus for the financial year	(20,594)	(18,362)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 25 form an integral part of these accounts.

Birgidale Complex SCIO - Balance Sheet as at 31 March 2024

		SORP		2024	2023
		Note Ref		£	£
Fixed assets		A			
Tangible assets	10	A2		15	15
Current assets		B			
Stocks		B1	3,316		3,615
Debtors	12	B2	19,595		3,524
Cash at bank and in hand		B4	55,788		88,160
Total current assets			78,699		95,299
Creditors: amounts falling due within one year	13	C1	(11,903)		(7,909)
Net current assets				66,796	87,390
The total net assets of the charity				66,811	87,405

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	19	D2	23,480	19,280	
			23,480		19,280
Unrestricted Funds					
Unrestricted Revenue Funds	19	D3	43,331	68,125	
			43,331		68,125
Designated Funds					
Total charity funds				66,811	87,405

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

[Redacted Signature]

Trustee

Approved by the board of trustees on 15 August 2024

The notes attached on pages 14 to 25 form an integral part of these accounts.

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The Charity currently has reserves which it believes are sufficient to allow it continue operate.

Risks and future assumptions

The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	100 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	-	2,639
Pension costs	264	547

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

7 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	62,546	61,846
Employer's operating costs of defined contribution pension schemes	264	547
Total salaries, wages and related costs	62,810	62,393
The estimated full time equivalent number of all staff employed in the year was	5	3
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	4	2
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	5	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

8 Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	-	54,034	-	54,034
Additions	-	-	-	-
At 31 March 2024	-	54,034	-	54,034
Depreciation				
At 1 April 2023	-	54,019	-	54,019
Charge for the year	-	-	-	-
At 31 March 2024	-	54,019	-	54,019
Net book value				
At 31 March 2024	-	15	-	15
At 31 March 2023	-	15	-	15

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

11 Stocks & Work in Progress

	2024	2023
	£	£
Stocks before write downs	3,316	3,615
	<u>3,316</u>	<u>3,615</u>

12 Debtors

	2024	2023
	£	£
Trade debtors	15,956	250
Prepayments and accrued income	1,318	487
Other debtors	2,321	2,787
	<u>19,595</u>	<u>3,524</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	451	-
Accruals	10,612	7,454
Deferred Income - Unrestricted & designated funds	840	455
	<u>11,903</u>	<u>7,909</u>

14 Loans to trustees included in debtors

No Loans were made to trustees in the year. (Prior year nil).

15 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of trustees in the year (Prior year Nil)

16 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	87,405	105,767
Surplus after tax for the year	(20,594)	(18,362)
At 31 March 2024	<u>66,811</u>	<u>87,405</u>

17 No related party transactions

There were no related parties transactions during this year or the previous year.

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15	-	-	15
Current Assets	55,219		23,480	78,699
Current Liabilities	(11,903)	-	-	(11,903)
	43,331	-	23,480	66,811

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15	-	-	15
Current Assets	76,019	-	19,280	95,299
Current Liabilities	(7,909)	-	-	(7,909)
	68,125	-	19,280	87,405

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	68,125	(24,794)	-	43,331
Total unrestricted and designated funds	68,125	(24,794)	-	43,331
Restricted funds:-				
Castlemilk & Carmunock Community Windpark Trust	950	-	-	950
Glasgow City Council	14,947	-	-	14,947
Glasgow City Council - Fence	-	3,200	-	3,200
Awards for All	3,383	-	-	3,383
Windpark Trust	-	1,000	-	1,000
Total restricted funds	19,280	4,200	-	23,480
Total charity funds	87,405	(20,594)	-	66,811

Birgidale Complex SCIO

Notes to the Accounts for the year ended 31 March 2024

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	141,760	(166,554)	-	(24,794)
Restricted funds:-				
Glasgow City Council	30,772	(30,772)	-	-
GCVS Wellbeing Grant	3,200	-	-	3,200
Windpark Trust	1,000	-	-	1,000
	176,732	(197,326)	-	(20,594)

21 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the
Castlemilk & Carmunock Community	The fund is for the purchase of flooring.
Windpark Trust	
Glasgow City Council	The fund is for the running costs including salaries
Awards for All	Catering Equipment and associated costs
Glasgow City Council - Fence	This fund is for a new fence
Windpark Trust	This fund is for the purchase of a new computer

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	3,885		3,885	4,585
Total donations and gifts from individuals	3,885		3,885	4,585

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
Prior year	4,585		4,585	
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue grants from government and public bodies				
Small grants individually less than £1000	250		250	
Glasgow City Council		30,772	30,772	29,307
Glasgow Council for the Voluntary Sector - Wellbeing Fund		3,200	3,200	9,000
Windpark Trust		1,000	1,000	9,174
Linn Area Partnership				738
Total public sector revenue grants	250	34,972	35,222	48,219

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
Prior Year	738	47,481	48,219	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	4,135	34,972	39,107	52,804

Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

<i>Prior year</i>		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies		A1	5,323	47,481	52,804

24 Income from charitable activities - Trading Activities

<i>Current year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Vending		6,073	-	6,073	1,751
SWCGF Takings		46,351	-	46,351	45,743
Bar		6,701	-	6,701	11,520
Hall Hire		14,180	-	14,180	9,773
Other Income		-	-	-	20
Cash difference		3,869	-	3,869	-
Cafeteria Sales		55,120	-	55,120	45,936
Total Primary purpose and ancillary trading		132,294	-	132,294	114,743

<i>Prior year</i>		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Primary purpose and ancillary trading				
Vending		1,751	-	1,751
SWCGF Takings		45,743	-	45,743
Bar		11,520	-	11,520
Hall Hire		9,773	-	9,773
Other Income		20	-	20
Cafeteria Sales		45,936	-	45,936
Total Primary purpose and ancillary trading		114,743	-	114,743

25 Total Income from charitable activities

<i>Current year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £	
Total income from charitable trading		132,294	-	132,294	114,743	
Income from funders		-	-	-	-	
Total from charitable activities		A2	132,294	-	132,294	114,743

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

26 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income from fundraising events		699	-	699	1,242
Commission received - non charitable activities		1,533	-	1,533	-
Total from other activities	A3	2,232	-	2,232	1,242

27 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Bank Interest Receivable		9	-	9	1
Total investment income	A4	9	-	9	1

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	1	-	1

28 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income banked but not identified		3,090	-	3,090	-
Total other income	A5	3,090	-	3,090	-

29 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		-	26,292	26,292	31,492
Defined contribution pension costs - charitable activities		-	264	264	330
Travel and Subsistence - Charitable Activities		205	-	205	161
Sundry		94	-	94	10
Insurance		1,959	-	1,959	3,710
Total direct spending	B2a	2,258	26,556	28,814	35,703

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

30 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Vending	6,788	-	6,788	1,432
SWCGF	38,740	-	38,740	39,346
Bar	5,283	-	5,283	8,510
Gross wages and salaries - charitable trading activities	36,254	-	36,254	30,354
Defined contribution pension costs - charitable trading activities	-	-	-	217
Cafeteria purchases	32,367	-	32,367	27,128
Payroll admin fees - Cafeteria	252	-	252	501
Total charitable trading costs B2b	119,684	-	119,684	107,488

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Payroll fees and charges	-	844	844	554
<i>Premises Expenses</i>				
Rates and water charges	3,795	-	3,795	-
Room Hire	240	-	240	240
Light heat and power	26,738	-	26,738	19,204
Cleaning and waste management	3,575	-	3,575	2,792
Premises repairs, renewals and maintenance	6,509	-	6,509	13,031
<i>Administrative overheads</i>				
Telephone, fax and internet	1,103	-	1,103	774
Postage	3	-	3	54
Stationery and printing	426	-	426	481
<i>Financial costs</i>				
Bank charges	408	-	408	311
Depreciation & Amortisation in total for	-	-	-	2,639
Support costs before reallocation	42,797	844	43,641	40,080
Total support costs - Current Year	42,797	844	43,641	40,080

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

32 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,815	-	1,815	1,588
Staff costs - wages & salaries	-	1,591	1,591	2,068
Bookkeeping fees	-	1,781	1,781	225
Total Governance costs	1,815	3,372	5,187	3,881

33 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	2,258	26,556	28,814	35,703
Total charitable trading costs	B2b	119,684	-	119,684	107,488
Total support costs	B2d	42,797	844	43,641	40,080
Total Governance costs	B2e	1,815	3,372	5,187	3,881
Total charitable expenditure	B2	166,554	30,772	197,326	187,152

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2023	2023	2023
		£	£	£
Total direct spending	B2a	7,793	27,910	35,703
Total charitable trading costs	B2b	98,488	9,000	107,488
Total support costs	B2d	30,434	9,646	40,080
Total Governance costs	B2e	2,956	925	3,881
Total charitable expenditure	B2	139,671	47,481	187,152